



**తెలంగాణ రాజ పత్రము**  
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**NOTIFICATIONS BY GOVERNMENT**

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**REVENUE DEPARTMENT**

**(Commercial Taxes-II)**

AMENDMENT TO RULE 18 OF THE TELANGANA STATE VALUE ADDED TAX RULES, 2005.

***[G.O. Ms. No.72, Revenue (Commercial Taxes-II), 1st June, 2015.]***

In exercise of the powers conferred under Section 78 of the Telangana State Value Added Tax Act, 2005 (Act No. 5 of 2005), the Government of Telangana hereby makes the following amendment to the Telangana State Value Added Tax Rules, 2005 issued in G.O.Ms.No.394, Revenue (CT-II) Department, dt : 31-03-2005 and published in the Rules Supplementary to Part-I Extraordinary issue of the Andhra Pradesh, Gazette No.29, dt : 20-04-2005, as Subsequently amended from time to time, and adapted to the State of Telangana vide G.O.Ms.No.31, Revenue (CT-II) Department, dt: 23-03-2015.

**AMENDMENT**

In the said rules, after rule 18, the following shall be inserted, namely,-

**“18-A:** Where any tax deducted under sub-section (3-C) of Section 22 of the Act and remitted to the State Government by the said authority, shall be treated as payment of tax on behalf of the Rice Miller and the said authority shall issue a certificate to the Rice Millers within 7 days from the date of remittance to the State Government.”

**“18-B:** Where any tax deducted under sub-section (3-D) of Section 22 of the Act and remitted to the State Government by the said authority, shall be treated as payment of tax on behalf of the dealer of the Empty Bottles and the said authority shall issue a certificate of tax paid particulars to the dealer of the Empty Bottles within 7 days from the date of remittance to the State Government.”

**AJAY MISRA,**

*Principal Secretary to Government.*

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